

**ORIGINAL**  
**RUTLEDGE, ECENIA, PURNELL & HOFFMAN**

040952-WS  
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February 16, 2005

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Via Hand Delivery

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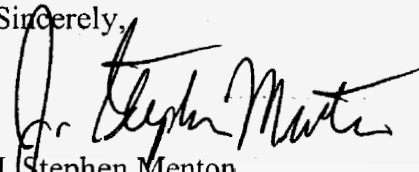
RE: <sup>040952-WS</sup> Docket No. ~~040951~~2-WS - Joint Application for Approval of Sale of Florida Water Service Corporation's Land, Facilities and Certificates for Chuluota Systems in Seminole Count to Aqua Utilities Florida, Inc.

Dear Ms. Brubaker:

This letter will confirm Florida Water Service Corporation's ("Florida Water") receipt of the final audit report associated with the above referenced docket. We have reviewed the final audit report and have concerns with several of the findings and exceptions stated therein. We are in the process of meeting with a consultant to review the audit findings in more detail and determine the next steps that Florida Water should take with respect to the audit report. We will contact you by March 1, 2005, to advise you whether Florida Water intends to file a response to the audit report.

Thank you for your time and attention to this matter.

Sincerely,

  
J. Stephen Menton

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- COM \_\_\_\_\_
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- SEC 1
- OTH \_\_\_\_\_

cc: Melissa Taylor, Esq.  
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Blanca Bayo, Director, Commission Clerk and Administrative Services  
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